Supreme Court of the United States

OCTOBER TERM, 1937.

No. 129.

GUY T. HELVERING, COMMISSIONER OF INTERNAL REVENUE, PETITIONER,

VS.

WILLIAM H. TUNNICLIFFE, RESPONDENT.

RESPONDENT'S BRIEF.

The petition for certiorari apparently concedes that the respondent was an officer or employee of the state, engaged in an essential governmental function. This being true, the only point relied upon by the petitioner as a predicate for the writ sought is *the source of compensation paid respondent,* and this point, we submit, was removed from the realm of any serious controversy by this court in the case of *Brush* v. *Commissioner of Internal Revenue,* decided May 15th, 1937, and reported in 300 U. S. 352, wherein the salary of the petitioner received from the Bureau of Water Supply of the City of New York, a municipally owned and operated water plant, was held immune.

Respectfully submitted,

HARRY M. VOORHIS,
Attorney for Respondent.

July 12th, 1937.